

# Senate Amendment 3299

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1 1 Amend House File 882, as amended, passed, and  
1 2 reprinted by the House, as follows:  
1 3 #1. Page 21, by inserting after line 8, the  
1 4 following:  
1 5 <Sec. \_\_\_\_\_. Section 441.37, subsection 1, Code  
1 6 2005, is amended by adding the following new  
1 7 unnumbered paragraph:  
1 8 NEW UNNUMBERED PARAGRAPH. The property owner or  
1 9 aggrieved taxpayer may combine on one form protests of  
1 10 assessment on parcels separately assessed if the same  
1 11 grounds are relied upon as the basis for protesting  
1 12 each separate assessment. If an oral hearing is  
1 13 requested on more than one of such protests, the  
1 14 person making the combined protests may request that  
1 15 the oral hearings be held consecutively.  
1 16 Sec. \_\_\_\_\_. Section 441.37, subsection 3, Code 2005,  
1 17 is amended to read as follows:  
1 18 3. After the board of review has considered any  
1 19 protest filed by a property owner or aggrieved  
1 20 taxpayer and made final disposition of the protest,  
1 21 the board shall give written notice to the property  
1 22 owner or aggrieved taxpayer who filed the protest of  
1 23 the action taken by the board of review on the  
1 24 protest. The written notice to the property owner or  
1 25 aggrieved taxpayer shall also specify the reasons for  
1 26 the action taken by the board of review on the  
1 27 protest. If protests of assessment on multiple  
1 28 parcels separately assessed were combined, the written  
1 29 notice shall state the action taken, and the reasons  
1 30 for the action, for each assessment protested.  
1 31 Sec. \_\_\_\_\_. NEW SECTION. 441.40A REIMBURSEMENT OF  
1 32 APPELLANT COSTS.  
1 33 1. Notwithstanding section 441.40, where the court  
1 34 determines the appellant's property was assessed by  
1 35 the assessor for more than one hundred ten percent of  
1 36 its post=appeal value, the assessor shall pay all  
1 37 reasonable attorney fees and any other reasonably  
1 38 related costs incurred by the appellant. This  
1 39 subsection applies only to appeals relating to  
1 40 assessments on property assessed as residential or  
1 41 agricultural property.  
1 42 2. Notwithstanding section 441.40, where the court  
1 43 determines the appellant's property was assessed by  
1 44 the assessor for more than one hundred twenty percent  
1 45 of its post=appeal value and the court finds that the  
1 46 assessor's position in regard to assessment of the  
1 47 property was not substantially justified, the assessor  
1 48 shall pay all reasonable attorney fees and any other  
1 49 reasonably related costs incurred by the appellant.  
1 50 This subsection applies only to appeals relating to  
2 1 assessments on property assessed as commercial or  
2 2 industrial property.>  
2 3 #2. Page 24, by inserting after line 21, the  
2 4 following:  
2 5 <Sec. \_\_\_\_\_. APPLICABILITY DATE. The sections of  
2 6 this division of this Act amending section 441.37  
2 7 apply to protests of assessment filed after January 1,  
2 8 2006.>  
2 9 #3. By renumbering as necessary.  
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2 12  
2 13 STEVEN H. WARNSTADT  
2 14 HF 882.521 81  
2 15 jp/pj/4772